



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Thomas & Barbara Sebastian
DOCKET NO.: 07-22568.001-R-1
PARCEL NO.: 05-33-322-014-0000

The parties of record before the Property Tax Appeal Board are Thomas & Barbara Sebastian, the appellants, by attorney Michael Griffin of Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 12,398
IMPR.: \$ 36,676
TOTAL: \$ 49,074

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame and masonry construction containing 1,384 square feet of living area. The dwelling is 55 years old. Features of the home include a full, unfinished basement, central air conditioning, a fireplace, and a two-car garage.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted information on four comparable properties described as one-story, one and one-half story, or multi-level dwellings of frame or frame and masonry construction. The dwellings range in age from 51 to 72 years old, and they range in size from 1,539 to 1,878 square feet of living area. Two comparables have central air conditioning, and two comparables have a fireplace. Two dwellings have two-car garages; one has a one-car garage; and another has a one and one-half car garage. However, the appellants did not include any data concerning basements for the properties. The comparables have improvement assessments ranging from \$20.10 to \$24.49 per square foot of living area. The subject's improvement assessment is \$26.50 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of one-story frame and masonry dwellings that are either 51 or 52 years old. The dwellings range in size from 1,306 to 1,352 square feet of living area. Three comparables have full, unfinished basements, and one has a full, finished basement. Each dwelling has central air conditioning, and two dwellings have one or two fireplaces. Two comparables have two-car garages; one has a one-car garage; and another has a one and one-half car garage. These properties have improvement assessments ranging from \$26.54 to \$30.90 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellants contend unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellants have not met this burden.

Both parties presented assessment data on a total of eight equity comparables. The appellants' comparables were all larger than the subject; comparables one and three differed in style; comparables one, two, and four differed in exterior construction; and comparable two also differed in age. As a result, the appellants' comparables received reduced weight in the Board's analysis. The Board finds the comparables submitted by the board of review were most similar to the subject in size, age, style, exterior construction, and foundation. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$26.54 to \$30.90 per square foot of living area. The subject's improvement assessment of \$26.50 per square foot of living area falls below the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 23, 2010

Allen Castrovillari

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.